UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

X	
JIMLAR CORPORATION d/b/a/ THE FRYE COMPANY	
Plaintiff,	Civil Action No. 07 CV 8622 (SHS)
v.	
GMA ACCESSORIES, INC.	
Defendant.	

REPLY TO COUNTERCLAIMS

Plaintiff Jimlar Corporation d/b/a The Frye Company ("FRYE") by its attorneys, replies to the counterclaims asserted by defendant GMA Accessories, Inc. ("GMA") in its Answer and Counterclaims as follows:

- 1. With respect to paragraphs 27, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 48, and 49, FRYE denies each and every allegation thereof.
- 2. With respect to paragraphs 26, 28, 29, 30, 31, 32, 33, 34 and 51, FRYE lacks knowledge or information sufficient to form a belief as to the truth of each and every allegation contained therein and hence denies same and puts GMA to its proofs thereof.
- 3. With respect to paragraph 47, FRYE admits that Jimlar received the letter referred to in paragraph 15 of the Complaint in July 2007.
- 4. With respect to paragraph 50, FRYE admits that it sells footwear as set forth in paragraph 10 of the Complaint and that footwear is in class 25, but denies each and every other allegation of that paragraph.

AS TO COUNT I

- 5. With respect to paragraph 52, FRYE repeats and reasserts its responses to the allegations of paragraphs 26 through 51 as if same were fully set forth herein.
 - 6. FRYE denies each and every allegation of paragraphs 53-59, 61 and 62.
- 7. With respect to paragraph 60, FRYE admits that it has sold footwear as set forth in paragraph 10 of the Compliant without the authorization or consent of GMA but otherwise denies each and every allegation of that paragraph.

AS TO COUNT II

- 8. With respect to paragraph 63, FRYE denies each and every allegation therein and, with respect to the allegations of paragraphs 22 through 62, FRYE repeats and reasserts its responses to the allegations of those paragraphs, as if same were fully set forth herein.
- 9. With respect to paragraph 64, FRYE denies that the full text of New York General Business Law Sec. 360-1 is set forth and that General Business Law Sec. 360-1 applies in this situation against FRYE.
- 10. FRYE denies each and every allegation of paragraphs 65, 66, 67, 68 and 69.

AS TO COUNT III

11. With respect to paragraph 70, FRYE denies each and every allegation therein and, with respect to the allegations of paragraphs 26 through 69, FRYE repeats and reasserts its responses to the allegations of those paragraphs, as if same were fully set forth herein.

12. FRYE denies each and every allegation of paragraphs 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83 and 84.

AS TO COUNT IV

- 13. With respect to paragraph 85, FRYE repeats and reasserts its responses to the allegations of paragraphs 26 through 84 as if same were fully set forth herein.
 - 14. FRYE denies each and every allegation of paragraphs 86, 87 and 88.

WHEREFORE, Plaintiff, Jimlar Corporation, d/b/a/ The Frye Company, prays that each and every cause of action contained in Counts I through IV of GMA's Answer and Counterclaims be dismissed.

Dated: November 15, 2007

Respectfully submitted,

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